IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE EIGHTH DAY OF DECEMBER
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE G.BHAVANI PRASAD

WRIT PETITION No.25519 OF 2006

Between:

M/s.ARM Limited, rep. By its
Sr.Manager (Commercial)
Mr.S.Satyanarayana Rao

..... PETITIONER

AND

The Additional Commissioner (CT) (Legal),
Office of the Commissioner of Commercial Taxes,
Hyderabad, and others.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
G.BHAVANI PRASAD

WRIT PETITION No.25519 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

The petitioner is a public limited company carrying on business in the manufacture and sale of antennas and transmission towers etc., is registered dealer on the rolls of the 3rd respondent, under the A.P. General Sales Tax Act. The 3rd respondent by his order dated 31.03.2005 determined the tax liability of the petitioner under the abovementioned Act with reference to the assessment year 2001-2002. However, the 2nd respondent by an order dated 27.02.2006 revised the assessment order in exercise of the power under Section 20(2) of the APGST Act and came to the conclusion that the petitioner is liable to pay an higher amount of tax than the one determined by the assessing authority. Aggrieved by the same, the petitioner carried the matter in appeal before the Sales Tax Appellate Tribunal. Along with the appeal, the petitioner also filed an application before the 1st respondent seeking stay of recovery of the disputed tax during pendency of the appeal. The 1st respondent by his order dated 14.08.2006 rejected the said application. Hence, the present writ petition.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the disputed tax on condition the petitioner deposits 50% of the tax due, as determined by the 2nd respondent, within a period of four weeks from today. The amount of tax, if any, paid already towards the disputed tax, shall be given credit while computing the above-mentioned amount of 50%.

With the above direction, the writ petition is disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE G.BHAVANI PRASAD

8th DECEMBER, 2006
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
G.BHAVANI PRASAD

WRIT PETITION No.25519 OF 2006
(Per Sri Justice J.Chelameswar)

8TH DECEMBER, 2006